

EXHIBIT B

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VIA FACSIMILE

Jason M. Butler, Esq.
Arnold & Porter LLP
399 Park Avenue
New York, New York 10022

Re: Student Finance Corp vs. McGladrey and Pullen

Dear Jason:

This will confirm your advice today that the electronic file from McGladrey that you are reviewing is your client's entire file on its dealings with Student Finance Corporation and, therefore, will necessarily include the documents we have requested in electronic form, if they exist in electronic form. You have advised us, without a specific time commitment, that you expect to complete that review in two to three weeks and at that time you will advise us if the documents are available in electronic form with metadata; if they are not, you will provide us information on the document retention policy under which they are no longer available.

Very truly yours,

MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP

Michael S. Waters

MSW:dmc
cc: Veronica Rendon, Esq. (Via Facsimile)
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